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error of Ohio, in obedience to a general public sentiment throughout the State appointed an honorary tax commission to examine the tax laws and recommend such changes or amendments as would adjust any inequality existing in the burdens of taxation. This commission suggested that art. 12, sec. 2 be amended and that in place of the clause requiring that all property should be taxed by a uniform rule, the following should be substituted: "The general assembly shall have power to establish and maintain an equitable system for raising State and local revenue. It may classify the subjects of taxation so far as their differences justify the same, in order to secure a just return from each. All taxes and other charges shall be imposed for public purposes only and shall be just to each subject. The power of taxation shall never be surrendered, suspended, or contracted away." If this proposed amendment is passed by the legislature and favorably considered by the people, it will mean that this narrow, restraining constitutional limitation on the legislature and the tax system of the State, will be removed and the legislature allowed to introduce a system more in harmony with present day needs, demands and experiences.

ROBERT ARGYLL CAMPBELL.

Home Rule in Taxation. A bill has been submitted to the Rhode Island legislature, which, if passed, will provide for home rule in taxation by permitting any town or city to exempt certain forms of personal property and improvements. It states that if one-tenth of the qualified electors of any town or city file a petition with the town or city clerk asking that the electors may cast their ballots for or against the exemption of personal estate, or improvements, or both, from taxation, then the town or city clerk must give notice that such petition has been filed, in his warrant calling the town, ward, or district meeting and must also provide ballots having the issue asked for in the petition printed thereon. If a majority of the electors voting at the election are in favor of exempting either personal property or improvements, or both, then such property is to be exempt and the town or city may assess its ratable estate in excess of one and one-half per cent of its ratable value.

ROBERT ARGYLL CAMPBELL.

Telephone and Telegraph Companies—Regulation. A bill (H. B. no. 763) has been introduced in the Ohio legislature of 1908 regulating